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February 9, 2001 EXECUTIVE

Mr. David Waddell Executive Secretary Tennessee Regulatory Authority 360 James Robertson Parkway Nashville, TN 37201

Re:

Tariff Filings by all Telephone Companies Regarding Reclassification of

Pay Telephone Service as Required by FCC Order 96-439

Docket No. 97-00409

Dear Mr. Waddell:

On behalf of the Tennessee Payphone Owners Association, I do not oppose the Petition for Reconsideration filed by United Telephone-Southeast, Inc. to extend the time period for making a refund to payphone owners as ordered by the Authority.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

Henry Walker

HW/nl Enclosure